IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

WRIT PETITION NO.1313 OF 1999

The Standard Agro Engineers .. Petitioner
V/s
Union of India & Ors. .. Respondents

Mr.S.N.Kantawala for the Petitioner.
Mr.P.S.Jetly with Mr.Y.R.Mishra for the Respondents.

CORAM: DR.S.RADHAKRISHNAN &
J.P.DEVADHAR, JJ.

DATE : 01.02.2006.

P.C.:

1. The Petitioners have challenged the order passed by the CEGAT dated 4th February, 1989 wherein the Tribunal has confirmed the order passed by the Appellate Authority holding that the order on Bill of Entry is an assessment order. In the present case, it is an admitted fact that the revenue has issued a consolidated show cause notice under section 28 read with Section 124 of the Customs Act, 1962 on 28.8.1992 relating to the valuation of the goods as well as availability of the concessional rate of duty.

2. Counsel on both sides agree that in view of the above show cause notice it is not necessary to go into the validity of the order passed by the CEGAT on 4th February, 1989 and it would be just and proper to permit the adjudicating authority to adjudicate the show cause notice dated 28th August, 1992. Accordingly, the Respondents are directed to adjudicate the show cause

notice dated 28th August, 1992 in accordance with law. In this view of the matter, Petition stands dismissed with no order as to costs.

(DR.S.RADHAKRISHNAN, J.)

(J.P.DEVADHAR, J.)